



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.**

All responses should be in **bold** format.

Document(s) Reviewed (include title):

**WAC 458-30-280: Notice to Withdraw from classification; and**  
**WAC 458-30-285: Withdrawal from classification**

Date last reviewed:

**WAC 458-30-280: 8/28/00**

**WAC 458-30-285: 12/08/99**

Reviewer: **Kim M. Qually**

Date current review completed: **6/22/05**

Briefly explain the subject matter of the document(s):

**The goal and purpose of WAC 458-30-280 is to explain the process to be followed when an owner of classified current use land wishes to withdraw, rather than remove, the land from classification under chapter 84.34 RCW. Land may not be withdrawn unless it has been classified for at least eight assessment years and the owner gives the assessor written notice two assessment years before he or she wishes to have the land withdrawn from classification. It also describes the actions an assessor must take upon receiving a notice of withdrawal.**

**The goal and purpose of WAC 458-30-285 is to explain the process of withdrawing land from classification. It describes the procedures an assessor must follow upon receipt of a notice of a request for withdrawal.**

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Public requests for review:**

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

**Not applicable**



**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**Not applicable**

**3. Additional information:** Identify any additional issues that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**Both WAC 458-30-280 and 285 are written in the format and style now preferred by DOR. They are easy to read and follow a logic sequence of events involved in the withdrawal process.**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.34.070: Withdrawal from classification**

Interpretive and/or policy statements: **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

**Crosier Orchards, Inc. Yakima County Assessor, BTA Docket No. 55046 (2000) - -a notice of request for withdrawal from classification must be made by the owner two years in advance of withdrawal;**



Appeals Division Decisions (WTDs): **Not applicable**

Attorney General Opinions (AGOs): **None**

Other Documents: **None**

**5. Review Recommendation:**

- \_\_\_\_\_ **Amend**  
\_\_\_\_\_ **Repeal/Cancel**  
  **X**   **Leave as is**  
\_\_\_\_\_ **Begin the rule-making process for possible revision.**

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

**Neither WAC 458-30-280 nor 458-30-285 merit revision at this point in time. When time allows or if required by a change to the underlying statute, these rules should be combined into one. There is no need to have 2 rules outlining the withdrawal process, but there is no need to change the rules at present. The rules are written in a clear and concise manner and are in the style and format now preferred by DOR.**

**6. Manager action:** Date:   7/6/05  

  AL   Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

- \_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4